## **Amendments of the Claims**

The following list of claims replaces all previous version(s) of claims.

1. (Currently Amended) A method of manufacturing a printed circuit board comprising the steps of:

preparing an insulating substrate having a front surface and a back surface, and a layer of metal foil formed on at least one of said front surface and said back surface, said metal foil having an up surface;

selectively forming a plating layer on at least one area of said up surface of said metal foil, said area covered by said plating layer being designated for forming a land;

adjusting a thickness of said plating layer;

forming a resist pattern on areas of said up surface of said metal foil not covered by said plating layer after said plating layer being selectively formed; and

forming <u>said</u> areas of said up surface of said metal foil not covered by said plating layer into one or more <u>conductive</u> lines, said one or more <u>conductive</u> lines being <u>defined</u> <u>by said resist pattern and separated from said area of said up surface covered by said plating layer and including <u>covering</u> a portion of said up surface.</u>

- 2. (Currently Amended) The manufacturing method according to Claim 1, wherein said adjusting said thickness of said plating layer step-includes a step of polishing a surface of said plating layer.
- 3. (Currently Amended) The manufacturing method according to Claim 1, further comprising the steps of:

forming a dielectric layer on said insulating substrate, said <u>land plating layer</u> and said one or more conductive lines;

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forming an opening in said dielectric layer on above said land plating layer, said opening exposing at least a portion of said plating layer; and

performing plating on said opening.

4. (Currently Amended) The manufacturing method according to Claim 2, wherein forming said areas of said up surface of said metal foil not covered by said plating layer into one or more conductive lines exposes a portion of said insulating substrate, further comprising the steps of:

forming a dielectric layer <u>directly</u> on <u>said exposed portion of said insulating</u> substrate, <u>on said land-plating layer</u>, and <u>on said one or more conductive lines</u>;

forming an opening in said dielectric layer on above said land plating layer; and performing plating on said opening.

5. (Previously Presented) A method of manufacturing a printed circuit board comprising the steps of:

preparing an insulating substrate having a front surface and a back surface, and a layer of metal foil formed on at least one of said front surface and said back surface;

forming an opening in said metal foil and said insulating substrate;

forming a first resist pattern on said metal foil;

forming a plating layer on an inner surface of said opening and areas of an up surface of said metal foil not covered by said first resist pattern;

adjusting a thickness of said plating layer on said metal foil; and

forming areas of said up surface of said metal foil not covered by said plating layer into one or more lines, said one or more lines being separated from said areas of said up surface covered by said plating layer and including a portion of said up surface.

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6. (Previously Presented) The manufacturing method according to Claim 5, wherein said step of forming said areas of said metal foil into lines comprising the steps of:

removing said first resist pattern;

forming a second resist pattern on said areas of said metal foil;

selectively forming an exposed portion of said areas of said metal foil using said second resist pattern;

etching said metal foil at said exposed portion; and removing said second resist pattern.

7. (Original) The manufacturing method according to Claim 6, further comprising the steps of:

forming a dielectric layer on said insulating substrate and on said plating layer and said lines on said metal foil;

forming an opening in said dielectric layer; and performing plating on said opening.

- 8. (Original) The manufacturing method according to Claim 5, wherein said adjusting step includes a step of polishing a surface of said plating layer.
- 9. (Original) The manufacturing method according to Claim 6, wherein said adjusting step includes a step of polishing a surface of said plating layer.
- 10. (Original) The manufacturing method according to Claim 7, wherein said adjusting step includes a step of polishing a surface of said plating layer.

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- 11. (Original) The manufacturing method according to Claim 8, wherein said step of polishing includes polishing using a belt sander or a buff.
- 12. (Original) The manufacturing method according to Claim 9, wherein said step of polishing includes polishing using a belt sander or a buff.
- 13. (Original) The manufacturing method according to Claim 10, wherein said step of polishing includes polishing using a belt sander or a buff.
- 14. (Cancelled)
- 15. (New) A method of manufacturing a printed circuit board, the method comprising:

providing an insulating substrate having at least an up surface, said up surface being covered by a layer of metal foil;

forming a first resist layer of a first resist pattern on said metal foil;

forming a plating layer on areas of said metal foil not covered by said first resist pattern;

removing said first resist pattern, thereby exposing said metal foil underneath said first resist pattern, and forming a second resist layer on top of said plating layer and said exposed metal foil, said second resist layer having a second resist pattern on areas of said exposed metal foil previously covered by said first resist pattern; and

forming areas of said exposed metal foil previously covered by said first resist pattern into one or more conductive lines, said one or more conductive lines being separated from areas of said metal foil covered by said plating layer.

16. (New) The method according to Claim 15, wherein forming areas of said exposed metal foil into said one or more conductive lines comprises:

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selectively exposing one or more portions of said areas of said exposed metal foil by applying said second resist pattern thereupon;

etching said one or more portions of said areas of said exposed metal foil, thereby exposing said insulating substrate underneath thereof; and

removing said second resist pattern of said second resist layer.

17. (New) The method according to Claim 16, further comprising:

forming a dielectric layer covering said exposed insulating substrate, said plating layer, and said one or more conductive lines of said metal foil;

forming an opening in said dielectric layer directly above and partially exposing said plating layer, said plating layer being at a level above said one or more conductive liners of said metal foil; and

performing plating on said plating layer exposed by said opening.

- 18. (New) The method according to Claim 17, further comprising performing a chemical treatment of said exposed insulating substrate before forming said dielectric layer.
- 19. (New) The method according to Claim 15, further comprising adjusting a thickness of said plating layer before removing said first resist pattern.
- 20. (New) The method according to Claim 19, wherein adjusting said thickness of said plating layer comprises polishing surfaces of said plating layer and said first resist pattern concurrently.

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